

Industry Circular



Internal Revenue Service

Alcohol and Tobacco Tax Division
Washington, D.C. 20224

Industry Circular No. 68-12

May 6, 1968

AMENDMENT OF LIQUOR BOTTLE REGULATIONS

Manufacturers of liquor bottles
and others concerned:

Purpose. This industry circular is issued to inform you of the provisions of Treasury Decision 6954, effective **July 1, 1968**, as it amends 26 CFR Part 173, Returns of Substances, Articles, or Containers. Of particular importance to you are those requirements respecting procedures to be followed before liquor bottles can be manufactured under the amended regulations.

Background. This Treasury decision eliminated 26 CFR Part 175, Traffic in Containers of Distilled Spirits, as a separate part of the Code of Federal Regulations. The provisions of Part 175 either do not apply after the effective date of the Treasury decision or are superseded by provisions added to 26 CFR Parts 173, 201, 250, and 251, as appropriate. Regulations pertaining to the manufacture of liquor bottles are in 26 CFR Part 173.

Notice of Intent to Manufacture Liquor Bottles

.01 General. The amended regulations eliminate the requirement in former 26 CFR Part 175 for a manufacturer of liquor bottles to operate pursuant to a permit, Form 93. In lieu of a permit, you will file new Form 4328, Notice of Intent to Manufacture Liquor Bottles, and Assignment of Manufacturer's Number. (§ 173.32.) In order to manufacture liquor bottles after the effective date of the amended regulations you should file a Form 4328, covering the premises at which liquor bottles are to be manufactured, with your Assistant Regional Commissioner, Alcohol and Tobacco Tax. To ensure the continuity of your operations, this form should be filed well in advance of **July 1, 1968**.

.02 Premises at more than one location. If you operate manufacturing premises at more than one location, you may, if you so desire, file one notice on Form 4328 covering two or more premises and be assigned one number for use at all such premises. Where the manufacturing premises covered by a single notice are located in more than one region, you should file the Form 4328 with the Assistant Regional Commissioner of the region in which your principal business office is located. You should file sufficient copies of Form 4328 for the Assistant Regional Commissioner, Alcohol and Tobacco Tax, to return enough copies for you to file one at each of the premises covered by the notice.

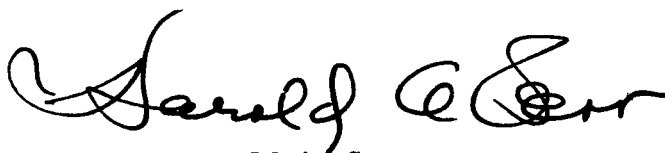
.03 Bottle Manufacturer's Number. If you wish to use as a bottle manufacturer's number one or more of the numbers now assigned to you as permit numbers, you should submit with your notice on Form 4328 a written request in which you state the number you wish to keep. A separate Form 4328 should be filed for each number requested, specifying the premises which will be covered by that number.

.04 Surrender of permits, Forms 93. When you have received your copy of the notice, Form 4328, with Part II executed by the Assistant Regional Commissioner, Alcohol and Tobacco Tax, you should surrender your outstanding permits, Forms 93, to the issuing Assistant Regional Commissioner, Alcohol and Tobacco Tax, for cancellation.

.05 Supply of Forms 4328. Your Assistant Regional Commissioner, Alcohol and Tobacco Tax, will furnish you with Forms 4328 upon request.

Miscellaneous Provisions. In general, the amended regulations relax the requirements pertaining to manufacturers of liquor bottles. New indicia requirements (§§ 173.33 and 173.34) were explained in Industry Circular No. 68-6, dated February 16, 1968. You may continue to use your existing molds bearing the indicia prescribed by 26 CFR Part 175 until December 31, 1970. After that date, only molds bearing the indicia prescribed in 26 CFR §§ 173.33 and 173.34 may be used. (§ 170.35.) There are also liberalizing changes in the requirements pertaining to shipping liquor bottles (§ 173.36, 173.37, and 173.38), recordkeeping (§ 173.39) and discontinuance of business. (§ 173.40.)

Inquiries. Inquiries concerning this circular should refer to its number and be addressed to your Assistant Regional Commissioner, Alcohol and Tobacco Tax.

A handwritten signature in black ink, appearing to read "Harold A. Serr". The signature is fluid and cursive, with the first name "Harold" being the most prominent part.

Harold A. Serr
Director, Alcohol and Tobacco Tax Division